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ABSTRACT

Dealing with West Virginians' attitudes toward state and local taxes and their uses, this study surveyed approximately 600 male heads of households representing different socioeconomic groups in Charleston, Morgantown, Beckley, and an open-country area in Raleigh County. Reported data "are not encouraging--attitudes vary directly with income levels and the low income levels of the State are inconsistent with the need for dramatic tax increases. Suggestions for short-run and long run changes are offered. It is expected that more detailed analysis of these data will be made and reported in subsequent publications." There are 39 tables. (BO)

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attitude toward state and local taxes in west virginia

The Preliminary Results of a Survey

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Attitudes Toward State and Local Taxes in West Virginia—The Preliminary Results of A Survey

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PREFACE

West Virginia University's Appalachian Center is dedicated to the objective of bringing knowledge needed for effective decision-making to those who plan and work for the betterment of the State and the Appalachian Region of which this State is a part. The need for knowledge is great—especially the concentration of knowledge in the social and physical sciences. Moreover, the needed information spans a number of methodologies, for its generation—known principles must be collected and applied, and in other instances, use must be made of empirical investigations.

The most important function of the Appalachian Center's Office of Research and Development is to produce the type of knowledge that is vital for rational social and economic decisions with respect to both its value to leadership audiences in the State and the Region, and the Center's staff of programmers and field educators located on the University's Campus and throughout West Virginia's counties. The Office of Research and Development supports a variety of research conducted both by its own staff and other components of West Virginia University.

This paper deals with West Virginians' attitudes toward state and local government taxes and their uses. In general, the data are not encouraging—attitudes vary directly with income levels and the low income levels of the State are inconsistent with the need for dramatic tax increases. Suggestions for short-run and long run changes are offered. It is expected that more detailed analysis of these data will be made and reported in subsequent publications.

The authors wish to express their appreciation to Mrs. Sandra Pavick for the computations which are involved in this work.

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Attitudes Toward State and Local Taxes in West Virginia—The Preliminary Results of a Survey

I. INTRODUCTION

Increasingly, it seems, a state's ability to compete in economic terms depends upon the quantity and quality of its publicly provided services. Some of the more important of these are roads, highways, and other elements of transportation systems, educational and training systems, recreational facilities, and law enforcement. Of course, there are many other important ones as well. In fact, we are witnessing a trend characterized by the growth of importance of publicly provided services in the total composition of the affluent American way-of-life.

Constant expansion of the quantity and quality of publicly provided services, however, is possible only if larger amounts of revenue are collected and spent wisely by government. One problem, which has received widespread attention in recent years, is that although many of the vital public services can be provided most efficiently by state and local government, the tax revenue sources available at these levels are inadequate to meet present and projected needs. The tax systems which have the greater degrees of adjustability of revenue flows have been preempted by the Federal Government and, because of this, means are being sought to channel tax funds from Federal to lower levels of government. While one could claim that the new Federal programs of the 1960's represent efforts in this direction, there is little indication that the problem has been satisfactorily resolved. In general, state and local governments in the U. S. are caught in the unsatisfactory position of being called on to provide more public services while their revenue sources are unable to expand with the same rapidity.

The state and local government fiscal problems are compounded in those areas of the U. S. which have not experienced rates of economic progress comparable to the national averages. In areas where unemployment and underemployment have been relatively high, where the productivities of available jobs have been low, and where larger than average proportions of the population are not in the labor force, the tax bases of even the traditional sources of governmental revenue are lower than average and, hence, productive of less income for support of public services. Moreover, in such areas, there are large-

than average claims for governmental assistance in such areas as health services, welfare payments, and programs in support of the development of private housing. Taken together these two factors act to constrain the types of governmental expenditures needed to make the areas economically and socially attractive to the private investors in sound economic health and, thus, tend to combine to perpetuate themselves.

While ultimately a greater volume of Federal assistance will be required to permit state and local governments to develop lasting solutions to their fiscal problems, it also seems that it will be necessary for these levels of government to exploit more fully the sources of tax revenue available to them in the foreseeable years to come. Moreover, this is becoming especially important in the disadvantaged areas of the country, such as Appalachia, for two reasons. One is that the strides in increased public services needed to make the areas competitive with the rest of the U. S. probably will not be financed completely with Federally collected tax funds at the present time. Recent experience indicates that the political complexion of our national system will not permit sufficient concentration of Federal aid to depressed areas to cope with their most difficult problems. The other is that within the economically disadvantaged areas there are growing demands for the achievement of economic parity with the rest of the nation. Those in the lower economic strata are demanding standards of living comparable to those generally associated with the middle economic strata. And those in the upper strata are demanding that these areas catch up with the rest of the U. S. in terms of appearance, convenience, and general quality.*

Satisfaction of these demands will require, obviously, greater amounts of income available to state and local governments. This, of course, is not a sufficient condition for satisfaction of the demands. Much depends on how the income available to state and local government is spent. For example, if expenditure decisions are primarily political in nature, their benefits-producing results would be minimal; if they are not minimal, this result probably would be due to chance. On the other hand, the expenditures criteria could be calculated to produce a map of the alternatives rated according to their

*For an analysis of societal pressures imposed on the upper socioeconomic strata in Appalachia, see John Photiadis, "Rural Southern Appalachia and Mass Society, An Overview", Office of Research and Development, Appalachian Center, West Virginia University, 1966.

potential for resulting in the best combination of primary and secondary benefits. This report, however, is related to the former question—what is the probability that larger amounts of state and local government income can be obtained from existing sources of revenue?

The study upon which this report is based was formulated on the premise that taxpayers are more or less willing to pay taxes to state and local governments depending upon their attitudes toward several issues: satisfaction associated with expenditures of tax dollars; evaluations of the tax systems; methods of tax collection; and, the decision-making process governing tax expenditures. In addition to determining the configuration of taxpayers' attitudes and, thus, acquiring the ability to more accurately pinpoint sources of support or opposition to tax programs, an aim of the study was to delineate some of the factors which seem to determine these attitudes.*

The importance of this work is derived from the need of political policy makers to secure the maximum of support of citizens for increased tax programs with a minimum of dissatisfaction and opposition. Effective and realistic tax programs cannot be carried out without knowing how taxpayers, distributed and analyzed according to various sub-classifications, feel about them.

The following sections of this report deal with people's attitudes, and their intensity, toward various types of taxes, their views about the expenditure of future tax revenues, and factors related to these attitudes. These data and their analysis should be useful both for West Virginia state or local government officials in planning tax programs and for adding to the scholar's understanding of this aspect of political behavior. They also may be applicable to other areas, although the sample on which they are based probably is more representative of Appalachian, rural, and relatively underdeveloped areas.

II. THE SAMPLE

The sample included Charleston, Morgantown, and both open country and the town of Beckley in Raleigh County. The sampling in the urban areas was done by selecting randomly every N^{th} house in 5 to 7 different socio-economic groups within

*Research in this area is very limited. However, for one example, itself a pilot study, see Horbert Lloyd Enrick, "A Pilot Study of Income Tax Self Consciousness", Journal of Economics, XVI, No. 2 (Aug., 1963), pp. 169-73.

these communities. Approximately six hundred male heads of households were sampled.

III. FINDINGS

General Attitudes

The data presented in Table 1 indicate that over half of the people in the sample feel that state taxes are high, less than one third feel they are about right, and about one tenth of the people feel they are low.

TABLE 1

What Do You Think About State and Local Taxes in General?

	State Taxes	Local Taxes
Are High	35.1	31.4
Are Moderately High	24.3	22.8
Are About Right	29.3	32.2
Are Moderately Low	6.9	8.4
Are Low	4.4	5.2
Total Percent	100.0	100.0
Number of Cases	655	655

The breakdown for local taxes is similar but slightly more favorable.

When asked how they felt state and local taxes are spent, it was found that over half of the respondents feel that taxes are spent "not wisely" or "not wisely at all." (See Table 2).

TABLE 2

How Do You Think State and Local Taxes Are Spent?

	State Taxes	Local Taxes
Wisely	6.5	8.3
About as They Should	36.8	43.4
Not Wisely	40.9	36.2
Not Wisely at All	15.8	12.1
Total Percent	100.0	100.0
Number of Cases	642	642

For local taxes the percentage of those thinking that taxes are spent "not wisely" or "not wisely at all" is only 48.3 percent, thus indicating a more favorable attitude toward local taxes again.

For those saying that taxes are not spent wisely, the reason most often mentioned in regard to state and local taxes is poor management and planning. (See Table 3).

TABLE 3

If You Think Taxes Are Not Spent Wisely, What Don't You Like in Particular?*

About State Taxes		About Local Taxes	
Reasons Given	Times Mentioned	Reasons Given	Times Mentioned
Poor management or poor planning	127	Poor management or poor planning	108
Not enough spent on roads (construction of new or repair old ones)	69	Not enough spent on roads (construction of new or repair old ones)	56
Corruption in government	67	Corruption in government	44
Not enough spent on schools (or teachers' salaries)	23	Not enough spent on schools (or teachers' salaries)	17
Too much spent for welfare	9	Selection of poor projects	11
Too many or inefficient state employees	7	Too much spent for recreation	8
Too much spent for recreation	5		

*Only those who had felt that taxes are not spent wisely were asked this question.

The reason for dissatisfaction indicated next most frequently centers on the failure to spend more for the construction and improvement of roads. Corruption in government, such as graft and appointing non-qualified personnel, is also mentioned quite often by those who feel taxes are not spent wisely. This complaint is made more often of the state government than of local government. The following reasons were less often mentioned: to little spent for schools; too much spent for welfare; inefficient state employees; and excessive spending on recreation.

Next, respondents were asked whether they felt taxes should be increased or decreased, considering the overall condition of the State and their local communities. Less than one-fifth of the respondents felt that state and local taxes should be increased. (See Table 4).

To determine whether people were unfavorable toward taxes because they felt they were not spent wisely or because of distrust of government, they were asked what their reaction would be if taxes were spent the way they wanted.

The percentages of those wanting a decrease of both state and local taxes are a little smaller when their uses are perceived to be in accordance with people's views about public expenditures. (See Table 5). And some additional people would favor higher taxes if they agree with their intended use. But

there are still large numbers who would not want increased taxes regardless of how they would be spent.

TABLE 4

Considering the Overall Condition of the State and Local Community, Do You Think Taxes Should Be:

	State Taxes	Local Taxes
Increased	5.5	6.2
Slightly Increased	8.0	9.5
Remain the Same	44.5	45.2
Slightly Decreased	14.4	14.1
Decreased	27.3	25.0
Total Percent	99.7	100.0
Number of Cases	545	644

The data in Table 5 also indicate that when people know that their taxes are being spent in ways which they approve, the differences in their attitudes toward state and local taxes disappear. The question of why some people want higher taxes and some want lower taxes even when they are sure, hypothetically, that their taxes will be spent in ways which they approve will be examined later in this paper.

TABLE 5

Which of the Categories Would You Have Checked If You Knew Taxes Were Spent the Way You Would Like Them To Be Spent

	State Taxes	Local Taxes
Increased	12.1	12.9
Slightly Increased	21.6	21.2
Remain the Same	43.0	43.7
Slightly Decreased	9.0	8.4
Decreased	14.2	13.8
Total Percent	99.9	100.0
Number of Cases	578	572

People in the sample were asked how they felt about particular taxes in the state. (See Table 6). It was found that there is somewhat more support for income tax increases, and less support for decreases, compared to the other types of taxes. With respect to real estate taxes and personal property taxes, few wanted an increase; most wanted them to remain the same or be decreased.

Those in the sample were then asked to indicate a first and second choice as to how they wanted state tax money spent.

TABLE 6

Which Particular Type of Tax Would You Like to See Increased, Decreased, or Remain the Same?

	State Income Tax	Real Estate Tax	Personal Property Tax
Increased	10.5	4.9	6.7
Remain the Same	53.7	38.5	49.9
Decreased	31.3	54.6	41.0
No Response	4.5	2.0	2.4
Total Percent	100.0	100.0	100.0
Number of Cases	655	655	655

TABLE 7

In What Areas Would You Like To See More of the Present State Taxes Spent? Indicate Your First and Second Choice.

	First Choice	Second Choice	Not Chosen	Total Percent
Colleges and Universities	29.4	23.8	46.1	99.3
Schools	52.0	26.8	21.1	99.9
Roads	42.7	41.1	16.1	99.9
Recreation	5.6	31.1	63.2	99.9
Public Works	4.7	21.5	73.6	99.8
Health	17.9	36.8	45.2	99.9
Number of Cases	659	659	659	

A little more than eighty-three percent of the respondents chose roads as either a first or second choice, and about 79 percent chose schools. However, considering the areas individually, over half of the respondents chose schools first and about 43 percent chose roads. Colleges and universities were in third place and spending for health was fourth. Public works and recreation were very infrequently chosen first as areas where people wanted their taxes spent.

Factors Related to Attitudes Toward Taxes

Size of Town

Size of the respondents' home towns was related to attitudes toward taxes for two reasons. First, town size could be related to other dimensions—such as income, education, and type of occupation—which could be related to attitudes toward taxes because the interaction patterns which are initiated in different size communities may lead to the development of different types of personalities. For example, it is known that

conservatism and unfavorable attitudes toward big government are associated with small town size.

The data presented in Table 8 indicate that there are more people in smaller communities and the open country who feel that state taxes are high than in larger towns. This is the case for both state and local taxes. The difference is even more pronounced in terms of the proportion of people who feel taxes are low. Not one person in the open country felt taxes were low. The results are similar for local taxes. (No supporting table)

TABLE 8

What Do You Think About State Taxes

Size of Town	High or Moderately High	About Right	Low or Moderately Low	Total Percent	Total Cases
Open Country	68.1	31.9	0.0	100.0	69
Up to 1,000	66.7	29.5	3.9	100.1	207
1,000-25,000	72.2	25.0	2.8	100.0	72
Morgantown	41.5	33.3	25.2	100.0	159
Charleston	56.9	25.7	17.4	100.0	144

In all types of communities the majority of the respondents felt that state taxes are spent "not wisely" or "not wisely at all". (See Table 9). With respect to local taxes, the results are similar except for Morgantown and Charleston, where majorities indicated that taxes are spent "wisely", or "about as they should". (See Table 9).

TABLE 9

How Do You Think State and Local Taxes Are Spent?

Size of Town	State Taxes*		Local Taxes*	
	Wisely or About As They Should	Not Wisely or Not Wisely At All	Wisely or About As They Should	Not Wisely or Not Wisely At All
Open Country	43.3	56.7	47.1	52.9
Up to 1,000	43.0	57.0	42.7	57.3
1,000-25,000	37.5	62.5	37.5	62.5
Morgantown	47.4	52.6	57.7	42.3
Charleston	39.4	60.6	65.5	34.5

*Percentages are totaled horizontally and separately for state and local taxes.

With respect to what they did not like about the ways taxes were spent, some differences were found between the response of the people living in the smaller and larger towns. In terms of state taxes, corruption in government was most often

mentioned as the factor not liked by those living in Charleston (40%). (See Table 10). More of those living in Morgantown tended to believe that not enough is spent on roads and schools. However, relatively more of the respondents living in towns of less than 25,000 disliked tax expenditures because of wasteful spending and poor management. There is comparatively little difference in response between the individuals living in the various sized towns as to their attitudes about spending for roads and schools, (except for Morgantown) and excessive spending for welfare.

With respect to the expenditure of local taxes, corruption in local government was mentioned by those living in larger cities more often than by those living in smaller towns. (See Table 11). Other than this, the major difference was between the Charleston respondents and all other groups on the point that not enough is spent on roads and schools. Very few in Charleston made this complaint.

The cities of Morgantown and Charleston have the lowest proportions of respondents wanting decreases in state and local taxes. (See Table 12). On the other hand, the towns of less than 1,000 people have the lowest percentage of respondents wanting an increase in these taxes. Interestingly, this difference between Charleston and the small areas (under 1000 or open country) is magnified when the respondents are assured that their taxes would be spent in ways of which they would approve, although more respondents from all areas favor tax increases under this condition. (See Table 13). The respondents from Morgantown indicate an important difference from those in towns of 1,000-25,000 and Charleston. Comparatively few of them favor increases in either state or local government taxes even when they are given assurance that the taxes would be used in ways they favored.

Turning next to attitudes toward specific types of taxes, there is no large group of respondents from any of the town size groups favoring an increase in any of the types—state income tax, sales tax, real estate tax, or personal property tax. (See Table 14). Majorities in all town sizes except Morgantown and 1,000-25,000 prefer a decrease in the sales tax. Majorities in all of the town sizes believe the state income tax should remain as it is. Beyond this, large proprtions of those in the 1,000-25,000, up to 1,000, and open country classifications favor decreases in real estate and personal property taxes.

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TABLE 10

If You Don't Think State Taxes Are Spent Wisely, What Don't You Like?

Size of Town	Corruption	Wasteful Spending and Poor Management	Poor Project Chosen	Not Enough Spent On Roads and Schools	Taxes Are Too High	Too Much Spent On Welfare	Total Percent	Total Cases
Open Country	16.1	54.8	3.2	22.6	0.0	3.2	99.9	31
Up to 1,000	7.9	51.7	15.7	19.1	3.4	2.2	100.0	89
1,000-25,000	16.1	45.2	9.7	29.0	0.0	0.0	100.0	31
Morgantown	24.1	29.1	1.3	39.2	2.5	3.8	100.0	79
Charleston	40.0	34.7	2.7	18.7	1.3	2.7	100.1	75

TABLE 11

What Don't You Like About Local Taxes in Particular?

Size of Town	Corruption	Wasteful Spending	Poor Project Chosen	Not Enough Spent On Roads and Schools	Too High	Total Percent	Total Cases
Open Country	13.8	51.7	0.0	31.0	3.4	99.9	29
Up to 1,000	10.5	46.5	3.5	37.2	2.3	100.0	86
1,000-25,000	17.4	52.2	8.7	21.7	0.0	100.0	23
Morgantown	20.8	41.5	7.5	30.2	0.0	100.0	53
Charleston	38.5	48.7	5.1	5.1	2.6	100.0	39

TABLE 12

Opinions of Various Size Groups Concerning Increase or Decrease in State and Local Taxes

Size of Town	State Taxes Should Be:*			Local Taxes Should Be:*		
	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased
Open Country	4.5	41.8	53.7	3.0	44.8	52.2
Up to 1,000	4.4	42.7	52.9	3.9	45.4	50.7
1,000-25,000	19.2	38.4	42.5	20.5	35.6	43.8
Morgantown	24.0	46.8	29.2	27.3	45.5	27.3
Charleston	18.6	48.6	32.9	24.3	50.7	25.0

*Percentages are totaled horizontally and separately for state and local taxes.

TABLE 13

Opinions of Various Size Groups Concerning Increase or Decrease of State and Local Taxes If Taxes Were Spent the Way the Respondents Wanted

Size of Town	State Taxes Should Be:*			Local Taxes Should Be:*		
	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased
Open Country	14.3	58.7	27.0	14.5	59.7	25.8
Up to 1,000	19.7	42.6	37.7	20.4	43.1	36.5
1,000-25,000	61.1	26.4	12.5	61.1	27.8	11.1
Morgantown	34.0	50.7	15.3	33.8	50.0	16.2
Charleston	51.4	36.0	12.6	51.8	37.3	10.9

*Percentages totaled horizontally and separately for state and local taxes.

Cross-classifying the data by response from the various sized towns and the ways they would like to see more state taxes spent (See Table 15), seventy percent of the people living in the open country did not check spending for colleges and universities as a first or second choice, but only 29.2 percent of those living in Charleston did not choose it. The distribution for school expenditures is similar to that for colleges and universities. However, the difference between the various sized towns narrows when it concerns spending taxes for public works, recreation, health, and roads.

Looking at the two extremes, proportions of those in the open country and Charleston who have checked each area of spending as a first choice are as follows (Charleston proportions are in parenthesis): Colleges and universities, 10.0 (47.2); roads, 32.9 (35.4); schools, 27.1 (65.2); public works, 0.0 (1.4); recreation, 2.9 (6.9); and health, 14.3 (15.3).

(The data about local tax expenditures are similar to those presented in Table 15).

Age

When respondents for the various age groups were asked about their opinions as to whether state or local taxes were high, about right, or low, no important differences appeared among them. When, however, it comes to opinions as to whether taxes are spent wisely or not (as shown in Table 16) the younger people are somewhat less satisfied with tax spending than are the older ones. For instance, in the group of those who are 16 to 30 years of age, 63.1% were critical of tax expenditures while in the groups between 41 and 60 only about 52% felt the same way.

Even more negativism of the younger groups with respect to state and local taxes is shown in Table 17. Of those in the 16-30 age group, 48.1% favor tax decreases, and 53.3% of those in the 31-40 group favor reduced state and local taxes. Fewer respondents from the older groups believe taxes should be decreased, although the figures increase in the 51-60 and 61 and over groups.

Socio-economic Status

Socio-economic status is most often defined in terms of income, education and occupation. Because there are theoretical considerations suggesting that socio-economic status is a factor

TABLE 14

Do You Feel Taxes Should Be increased, Remain the Same, or Decreased?

Size of Town	State Income Tax					Sales Tax				
	Increased	Remain the Same	Decreased	Total Percent	Total Cases	Increased	Remain the Same	Decreased	Total Percent	Total Cases
Open Country ...	3.1	68.8	28.1	100.0	64	2.9	34.8	62.3	100.0	69
Up to 1,000	4.2	50.8	45.0	100.0	189	.9	28.4	70.6	99.9	201
1,000-25,000	19.2	57.5	23.3	100.0	73	4.1	49.3	46.6	100.0	73
Morgantown	14.4	55.6	30.1	100.0	153	9.2	54.9	35.9	100.0	153
Charleston	15.4	58.0	26.6	100.0	143	7.0	35.9	57.0	99.9	142

Size of Town	Real Estate Tax					Personal Property Ttax				
	Increased	Remain the Same	Decreased	Total Percent	Total Cases	Increased	Remain the Same	Decreased	Total Percent	Total Cases
Open Country ...	0.0	43.3	56.7	100.0	67	0.0	37.7	62.3	100.0	69
Up to 1,000	3.6	42.1	54.4	100.1	195	3.1	43.9	53.1	100.1	196
1,000-25,000	4.1	47.9	47.9	99.9	73	5.5	52.1	42.5	100.1	73
Morgantown	19.7	54.6	25.7	100.0	152	14.3	57.8	27.9	100.0	154
Charleston	13.5	60.3	26.2	100.0	141	7.7	60.1	32.2	100.0	143

TABLE 15

Where Would You Like to See State Taxes Spent?

Size of Town	Colleges and Universities: First Choice	Second Choice	No Choice	Total Percent	Total Cases	Roads: First Choice	Second Choice	No Choice	Total Percent	Total Cases
Open Country	10.0	20.0	70.0	100.0	70	32.9	47.1	20.0	100.0	70
Up to 1,000	24.0	20.2	55.7	99.9	208	56.3	26.9	16.8	100.0	208
1,000-25,000	32.9	17.8	49.3	100.0	73	27.4	42.5	30.1	100.0	73
Morgantown	28.3	33.3	38.4	100.0	159	43.1	42.5	14.4	100.0	160
Charleston	47.2	23.6	29.2	100.0	144	35.4	56.3	8.3	100.0	144

Size of Town	Schools: First Choice	Second Choice	No Choice	Total Percent	Total Cases	Public Works: First Choice	Second Choice	No Choice	Total Percent	Total Cases
Open Country	27.1	37.1	35.7	99.9	70	0.0	14.3	85.7	100.0	70
Up to 1,000	59.1	14.9	26.0	100.0	208	7.7	27.9	64.4	100.0	208
1,000-25,000	53.4	27.4	19.2	100.0	73	5.5	11.0	83.6	100.1	73
Morgantown	43.4	39.6	17.0	100.0	159	5.7	22.0	72.3	100.0	159
Charleston	62.5	25.0	12.5	100.0	144	1.4	20.8	77.8	100.0	144

Size of Town	Recreation: First Choice	Second Choice	No Choice	Total Percent	Total Cases	Health: First Choice	Second Choice	No Choice	Total Percent	Total Cases
Open Country	2.9	18.6	78.6	100.1	70	14.3	57.1	28.6	100.0	70
Up to 1,000	6.7	33.7	59.6	100.0	208	26.0	36.1	38.0	100.1	208
1,000-25,000	2.7	17.8	79.5	100.0	73	15.1	23.3	61.6	100.0	73
Morgantown	5.7	30.2	64.2	100.1	159	12.6	35.8	51.6	100.0	159
Charleston	6.9	41.7	51.4	100.0	144	15.3	35.4	49.3	100.0	144

TABLE 16

How Do You Think State Taxes Are Spent?

Age	Wisely	About As They Should	Not Wisely or Not Wisely At All	Total Percent	Total Cases
16-30	1.5	35.4	63.1	100.0	65
31-40	6.4	27.3	66.4	100.1	110
41-50	5.5	42.1	52.4	100.0	164
51-60	5.1	42.8	52.2	100.1	138
61 and above	8.0	32.1	59.9	100.0	137

TABLE 17

Consider the Overall Condition of State and Local Government. Do You Think State and Local Taxes Should Be Increased, Remain the Same, or Decreased?
State and Local Taxes Should Be:

Age	Increased	Remain the Same	Decreased	Total Number of Cases	Total Percent
16-30	15.3	36.6	48.1	131	100.0
31-40	12.6	34.2	53.3	199	100.1
41-50	17.5	50.0	32.5	326	100.0
51-60	11.0	51.1	37.9	272	100.0
61-	11.3	46.5	42.3	284	100.1

affecting attitudes toward taxes, its three components are treated both as a group and, because each of these components is most probably independently related to attitudes, they also are treated separately.

The notion that socio-economic status is a variable affecting attitudes toward taxes could be derived theoretically. One such theory refers to Appalachia, in particular, and suggests that the upper socio-economic strata may be more willing to pay more taxes in an effort to change the national image of West Virginia as a less developed state.*

Income

Income may be expected to be a highly significant factor associated with attitudes toward taxes since in most cases people's income determines their ability and willingness to allocate their purchasing power to the private and public sectors of the economy. Because of the importance of income as a factor, the relationships presented under the present subheading are more elaborate than those of the subheadings which follow.

*John D. Photiadis, "Rural Southern Appalachia and Mass Society, An Overview," Office of Research and Development, Appalachian Center, West Virginia University, 1966.

Both tables 18 and 19 show that the higher the income the less the feeling that taxes are high with only one exception; the relationship between the two variables is not as strong when it refers to the less than $2,000 income group. When this group is compared to the $2,000-$4,000 group, it can be seen that the former group includes smaller proportions of individuals who feel that taxes are high. This could be due to the fact that a number of respondents in this group are on relief and, as a consequence, their income depends at least partially on tax revenues. For both state and local taxes, the income group which has the highest proportion of respondents who feel that taxes are low and the lowest proportion of respondents who feel that taxes are high is the over $14,000 income group. This is most visible in terms of local taxes; 12.4% say taxes are high compared to 47.2% saying taxes are low. The opposite is true for the $1,000-$2,999 income group; the difference between the high and low categories is 46.2 versus 0.0 percent respectively (See Table 19).

Relationships similar to those shown in Tables 18 and 19 are evident in Table 20 in which additional data about future increases and decreases of taxes are presented. In this case again, the higher the income, the more favorable the opinions toward increases of state and local taxes. A small discrepancy again appears in the less than $1,000 income group which, as previously indicated, includes some people who are on relief. The proportion of those who feel that both state and local taxes should be reduced is greatest in the group with $1,000 to $3,999 income.

Similar to the data in Tables 18 and 19, the over $14,000 income group includes the highest proportion of people who would like an increase in taxes and the smallest proportion of those who would like a decrease in them.

Table 21 shows the relationships between the respondents' incomes and their opinions about how wisely taxes are spent. The indication is that there is no systematic relationship between income and opinions as to how wisely tax money is spent. Concerning local taxes, however, some differences exist among the income groups, with the higher income groups having more favorable attitudes.

Table 22 shows the relationship between income and desire for an increase or decrease in taxes when tax money would

TABLE 18

Opinions of Various Income Groups About the Magnitude of State Taxes

Income Category	State Taxes Are: High	Moderately High	About Right	Moderately Low	Low	Total Percent	Total Cases
19,000 and up	**10.0**	15.0	30.0	25.0	**20.0**	100.0	20
14,000-18,999	**18.5**	18.5	22.2	22.2	**18.5**	99.9	27
9,000-13,999	**23.8**	29.5	27.6	11.4	**7.6**	100.0	105
7,000- 8,999	**31.3**	24.1	33.7	4.8	**6.0**	99.9	83
5,000- 6,999	**33.6**	29.2	28.5	5.1	**3.6**	100.0	137
4,000- 4,999	**44.0**	20.0	28.0	6.0	**2.0**	100.0	50
3,000- 3,999	**50.0**	23.2	21.4	3.6	**1.8**	100.0	56
2,000- 2,999	**50.0**	15.4	32.7	1.9	**0.0**	100.0	52
1,000- 1,999	**46.2**	25.6	25.6	2.6	**0.0**	100.0	39
Less than 1,000	**34.6**	23.1	37.2	5.1	**0.0**	100.0	78

TABLE 19

Opinions of Various Income Groups About the Magnitude of Local Taxes

Income Category	Local Taxes Are: High	Moderately High	About Right	Moderately Low	Low	Total Percent	Total Cases
19,000 and up	**5.0**	15.0	30.0	25.0	**25.0**	100.0	20
14,000-18,999	**7.4**	22.2	29.6	18.5	**22.2**	99.9	27
9,000-13,999	**17.1**	28.6	31.4	14.3	**8.6**	100.0	105
7,000- 8,999	**24.1**	24.1	37.3	7.2	**7.2**	99.9	83
5,000- 6,999	**33.6**	24.8	30.7	8.0	**2.9**	100.0	137
4,000- 4,999	**42.0**	20.0	32.0	6.0	**0.0**	100.0	50
3,000- 3,999	**45.5**	18.2	27.3	3.6	**5.5**	100.1	55
2,000- 2,999	**46.2**	25.0	28.8	0.0	**0.0**	100.0	52
1,000- 1,999	**46.2**	23.1	30.8	0.0	**0.0**	100.1	39
Less than 1,000	**34.2**	17.1	40.8	7.9	**0.0**	100.0	76

TABLE 20

Opinions of Various Income Groups Concerning Increase or Decrease in State and Local Taxes

Income Category	State Taxes Should Be:*			Local Taxes Should Be:*		
	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased
19,000 and up	45.0	35.0	20.0	50.0	40.0	10.0
14,000-18,999	37.0	44.4	18.5	40.7	55.6	3.7
9,000-13,999	20.8	47.5	31.7	23.0	49.0	28.0
7,000- 8,999	11.0	59.8	29.3	14.6	54.9	30.5
5,000- 6,999	14.0	42.6	43.3	14.7	44.9	40.4
4,000- 4,999	10.2	40.8	49.0	10.2	44.9	44.9
3,000- 3,999	3.6	43.6	52.8	9.1	38.2	52.8
2,000- 2,999	7.7	30.8	61.5	7.7	28.8	63.4
1,000- 1,999	5.3	34.2	60.5	2.6	39.5	57.9
Less than 1,000	9.2	48.7	42.1	10.4	49.4	40.3

*Percentages are totaled horizontally and separately for state and local taxes.

TABLE 21

Opinions of Various Income Groups As to How State and Local Taxes Are Spent

Income Category	Manner in Which State Taxes Are Spent*		Manner in Which Local Taxes Are Spent*	
	Wisely or About As They Should	Not Wisely or Not Wisely At All	Wisely or About As They Should	Not Wisely or Not Wisely At All
14,000 and up ...	41.3	58.7	66.0	34.1
9,000-13,999	34.3	65.7	58.1	41.9
7,000- 8,999	45.7	54.3	56.8	43.2
5,000- 5,999	50.4	49.6	53.3	46.7
2,000- 4,999	36.6	63.4	39.5	60.5
Less than 2,000 ..	46.4	53.6	47.3	52.7

*Percentages totaled horizontally and separately for state and local taxes.

be spent in a manner of which the respondents approve. Comparing Tables 20 and 22 one can see that the proportion of those who favor a raise and disfavor a reduction of taxes has been increased in all income groups but particularly in the $9,000 to $19,000 income range. In this group the proportion of those who favor a decrease of state or local taxes is extremely small. In the over $19,000 group the proportion of those who want a decrease is slightly greater in terms of both taxes.

Table 23, which contains data about the relationships between income and the preference for different types of taxes, shows that when considering a decrease of taxes the smallest difference among the various income groups exists in reference to the state income tax. Also, these data indicate once again that those in the upper income categories have the most positive attitudes toward all of the types of taxes. The type of tax increase most preferred by the upper income groups is the real estate tax. In general, the state income tax is the tax the smallest number of respondents want decreased, regardless of the respondent's income.

The data presented in Table 24 indicate that there are some systematic differences among the various income classes as to how the respondents would prefer to see state taxes spent. There is a clear relationship between expenditures for colleges and universities and schools and income—the higher the income class, the oftener such expenditures are elected as a first or second choice. Beyond this, however, the income-preference relationships are much weaker. What stands out is that there is strong support among all income classes for expenditures for roads, moderately strong support for health expenditures (ex-

TABLE 22

Opinions of Various Income Groups Concerning Increase or Decrease of State and Local Taxes If Taxes Were Spent the Way the Responden s Wanted

Income Category	State Taxes Should Be:*			Local Taxes Should Be:*		
	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased
19,000 and up	64.3	21.4	14.3	57.1	35.7	7.1
14,000-18,999	63.6	31.8	4.5	68.2	31.8	0.0
9,000-13,999	46.0	49.4	4.6	43.5	51.8	4.8
7,000- 8,999	42.9	33.8	23.4	44.2	35.1	20.8
5,000- 6,999	35.7	38.9	25.4	36.3	38.7	25.0
4,000- 4,999	23.1	48.7	28.2	25.0	50.0	25.0
3,000- 3,999	23.1	55.8	21.1	25.5	52.9	21.6
2,000- 2,999	20.4	38.8	40.8	20.8	39.6	39.6
1,000- 1,999	18.9	51.4	29.7	16.2	54.1	29.7
Less than 1,000	18.8	47.8	33.3	19.1	45.6	35.3

*Percentages totaled horizontally and separately for state and local taxes.

TABLE 23

Opinions of Various Income Groups Concerning Increase or Decrease of the Various Kinds of State Taxes

Income Category	Increased	Remain the Same	Decreased	Total Percent	Total Cases
State Income Tax					
14,000 and up ...	23.9	47.8	28.3	100.0	46
9,000-13,999	16.3	57.7	26.0	100.0	104
7,000- 8,999	13.4	62.2	24.4	100.0	82
5,000- 6,999	10.4	55.2	34.3	99.9	134
2,000- 4,999	5.5	57.9	36.6	100.0	145
Less than 2,000 ..	5.6	56.5	38.0	100.1	108
Sales Tax					
14,000 and up ...	6.4	57.4	36.2	100.0	47
9,000-13,999	10.6	39.4	50.0	100.0	104
7,000- 8,999	8.4	36.1	55.4	99.9	83
5,000- 6,999	3.0	40.6	56.4	100.0	133
2,000- 4,999	2.6	30.1	67.3	100.0	156
Less than 2,000 ..	1.8	46.4	51.8	100.0	112
Real Estate Tax					
14,000 and up ...	31.1	60.0	8.9	100.0	45
9,000-13,999	19.2	50.0	30.8	100.0	104
7,000- 8,999	14.5	51.8	33.7	100.0	83
5,000- 6,999	6.7	48.5	44.8	100.0	134
2,000- 4,999	1.3	51.7	47.0	100.0	149
Less than 2,000 ..	1.8	43.8	54.5	100.1	112
Personal Property Tax					
14,000 and up ...	17.0	68.1	14.9	100.0	47
9,000-13,999	13.5	51.0	35.6	100.1	104
7,000- 8,999	10.8	56.6	32.5	99.9	83
5,000- 6,999	5.2	49.3	45.5	100.0	134
2,000- 4,999	1.3	46.4	52.3	100.0	153
Less than 2,000 ..	1.8	51.4	46.8	100.0	111

cept for the highest income group), and weak support for public works and recreation expenditures.

With respect to expenditures of local taxes, there is strong support for school expenditures (although significantly less so in the lowest income class), support for road expenditures, but comparatively little support for services' expenditures, except for the two classes between $7,000 and $13,999 (see Table 25).

Education

Table 26 shows that the higher people's education, the less they feel that taxes are high. The group which is strikingly different is that which has less than 13 years of education. In the class with six or less years of education, only 1.1 percent feel

TABLE 24

First and Second Preference Choice of Various Income Groups As to Where They Would Like to See State Taxes Spent

Income Category	Colleges and Universities* First Choice	Second Choice	No Choice	Roads* First Choice	Second Choice	No Choice
14,000 and up	36.2	36.2	27.7	40.4	48.9	10.6
9,000-13,999	47.2	24.5	28.3	40.6	53.8	5.7
7,000- 8,999	39.8	18.1	42.2	41.0	48.2	10.8
5,000- 6,999	28.5	24.8	46.7	44.5	34.3	21.2
2,000- 4,999	22.2	25.3	52.5	44.3	36.1	19.6
Less than 2,000	15.8	18.3	65.8	44.2	35.8	20.0
	Schools*			**Public Works***		
14,000 and up	59.6	31.9	8.5	2.1	17.0	80.9
9,000-13,999	56.6	27.4	16.0	0.9	26.4	72.6
7,000- 8,999	62.7	24.1	13.3	3.6	26.5	69.9
5,000- 6,999	58.4	21.9	19.7	9.5	24.1	66.4
2,000- 4,999	50.0	26.6	23.4	5.1	20.3	74.7
Less than 2,000	33.3	32.5	34.2	2.5	15.8	81.7
	Recreation*			**Health***		
14,000 and up	6.4	36.2	57.4	10.6	25.5	63.8
9,000-13,999	8.5	43.3	48.1	19.8	33.0	47.2
7,000- 8,999	1.2	37.3	61.4	18.1	43.3	38.6
5,000- 6,999	7.3	33.6	59.1	20.4	35.8	43.8
2,000- 4,999	5.7	26.6	67.7	20.3	34.8	44.9
Less than 2,000	3.3	19.2	77.5	13.3	45.8	40.8

*Percentages totaled horizontally.

that taxes are low while among those with thirteen or more years of formal education, the corresponding percentage is 28.6.

With respect to people's reaction to the question of whether taxes should be increased or decreased, the indication, again, is that the group most favorable to the increase of taxes and least favorable to the decrease is the college group (see Table 27). Of those who have attended college, 31.6 percent would favor an increase in taxes; the corresponding proportion for those with six or less years of education is 2.1 percent.

However, as was true with the income relationships, education is not a factor in determining opinions as to whether one feels state taxes are spent wisely or about as they should. It is more of a factor in determining whether or not one feels local taxes are spent wisely. (No supporting table).

The different educational groups change their opinion about an increase or decrease of taxes differently when they are assured of a situation in which they know that taxes would

TABLE 25

First and Second Preference Choice of Various Income Groups As to Where Local Taxes Should Be Spent

Income Category	First Choice	Second Choice	No Choice	Total Percent	Total Cases
		Schools			
14,000 and up	57.4	27.7	14.9	100.0	47
9,000-13,999	58.5	27.4	14.2	100.1	106
7,000- 8,999	62.7	19.3	18.1	100.1	83
5,000- 6,999	56.2	29.9	13.9	100.0	137
2,000- 4,999	45.6	32.9	21.5	100.0	158
Less than 2,000	35.8	31.7	32.5	100.0	120
		Roads			
14,000 and up	14.9	51.1	34.0	100.0	47
9,000-13,999	27.4	52.8	19.8	100.0	106
7,000- 8,999	37.3	48.2	14.5	100.0	83
5,000- 6,999	35.0	44.5	20.4	99.9	137
2,000- 4,999	41.1	41.8	17.1	100.0	158
Less than 2,000	39.2	36.7	24.2	100.1	120
		Services			
14,000 and up	12.8	29.8	57.4	100.0	47
9,000-13,999	17.9	40.6	41.5	100.0	106
7,000- 8,999	15.7	39.8	44.6	100.1	83
5,000- 6,999	12.4	29.2	58.4	100.0	137
2,000- 4,999	6.3	20.9	72.8	100.0	158
Less than 2,000	3.3	20.8	75.8	99.9	120

TABLE 26

Opinion of Various Education Groups About the Magnitude of State and Local Taxes

Education	State and Local Taxes Are: High	About Right	Low	Total Percent	Total Cases
0- 6 years	70.5	28.4	1.1	100.0	190
7- 8 years	67.1	28.9	4.1	100.0	246
9-12 years	58.3	32.7	9.0	100.0	465
13 and above	42.0	29.4	28.6	100.0	367

TABLE 27

Opinions of Various Education Groups Concerning Increase or Decrease in State and Local Taxes

	State and Local Taxes Should Be:* Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased
0- 6 years	2.1	38.3	59.6
7- 8 years	4.1	48.3	47.5
9-12 years	11.5	46.4	42.1
13 and above	31.6	44.4	24.0

*Percentages totaled horizontally.

be spent as they wish. All educational groups become more favorable when they know that taxes will be spent the way they wish, but the change is much larger in the non-college education groups and greatest in the group with less than 6 years education. (No supporting table).

Education does not seem to affect significantly the type of taxes respondents would prefer increased or decreased, (no supporting table), but it affects the way people would like to see the state tax money spent. The areas of spending which are most systematically affected by education are colleges and universities and roads (see Table 28). Colleges and universities are chosen as a first choice more often by higher educated people, while roads are chosen more often by the less educated. More educated people also seem to favor spending for schools and recreation, while the less educated favor spending for public works. When one considers the money spent for health, there is only a small difference in the two extremes of the education scale.

TABLE 28

First and Second Preference Choice of Various Education Groups As to Where State Taxes Should Be Spent

Education	Colleges and Universities*			Roads*		
	First Choice	Second Choice	No. Choice	First Choice	Second Choice	No Choice
0- 6 years	11.6	21.1	67.4	53.7	33.7	1.26
7- 8 years	19.4	21.8	58.9	37.1	38.7	24.2
9-12 years	32.3	22.6	45.1	47.2	38.7	14.0
13 and above	43.2	27.4	29.5	36.8	49.5	13.7
	Schools*			Public Works*		
0- 6 years	43.2	25.3	31.6	6.3	22.1	71.6
7- 8 years	41.1	24.2	34.7	6.5	21.0	72.6
9-12 years	57.0	25.1	17.9	4.3	28.1	67.7
13 and above	57.9	31.6	10.5	2.6	15.3	82.1
	Recreation*			Health*		
0- 6 years	4.2	24.2	71.6	13.7	48.4	37.9
7- 8 years	3.2	21.0	75.8	21.0	37.9	41.1
9-12 years	5.1	38.7	56.2	20.0	35.7	44.3
13 and above	8.4	32.6	58.9	15.3	32.6	52.1

*Percentages totaled horizontally.

Finally, education seems to affect one's preference for the spending of local taxes in much the same way as it affected preferences for the spending of state taxes. (No supporting table). Again the more educated respondents checked schools

as their first choice more often than those with less education, but the difference is relatively small. However, a stronger relationship exists between education and spending tax money for services and recreation. As was the case with state taxes, a relatively negative relationship exists between education and preference for spending for roads.

Occupation

Since occupation also entails the variables that are involved in socio-economic status, it could be hypothesized that individuals engaged in occupations involving more education, higher status, and greater financial compensation would be more favorable toward taxes.

TABLE 29

What Do You Think About State Taxes in General?

Main Occupation Through Life	High or Moderately High	About Right	Low or Moderately Low	Total Percent	Total Cases
Coal Miner	70.1	27.0	2.9	100.0	204
Unskilled Semi-Farmer ..	69.8	27.1	3.1	100.0	129
White Collar	56.3	31.0	12.7	100.0	158
Business and Managerial ...	36.0	40.0	24.0	100.0	50
Professional	34.9	32.5	32.5	100.0	83

The data in Table 29 support this hypothesis; 70.1 percent of the coal miners thought taxes were high in comparison to 34.9 percent of the professionals. Likewise, only 2.9 percent of the coal miners and 3.1 percent of the unskilled and semi-skilled workers thought taxes were low, but 24.0 percent of the business-managerial and 32.5 percent of the professionals felt that they were.

When a comparison was made between the respondents' occupations and their feelings toward increasing and decreasing state and local taxes, the main hypothesis was again upheld (see Table 30). However, more of business and managerial, and professionals would like to see local taxes increased compared to state taxes, and more would prefer to have state taxes decreased compared to local taxes. Few coal miners or the unskilled or semi-skilled groups want either state or local taxes increased.

TABLE 30

Consider the Overall Condition of State and Local Government. Do You Think State Taxes and Local Taxes Should Be Increased, Remain the Same, or Decreased?

Main Occupation Through Life	State Taxes			Local Taxes		
	Increased or Slightly Increased	Remain the Same	Increased or Slightly Decreased	Increased or Slightly Increased	Remain the Same	Increased or Slightly Decreased
Coal Miner	4.9	52.9	42.2	4.4	41.9	53.7
Unskilled Semi-Skilled	7.0	47.7	45.3	6.3	50.4	43.3
White Collar	19.1	44.7	36.2	23.7	41.4	34.9
Business and Managerial	20.0	56.0	24.2	29.4	54.9	15.7
Professional	34.6	48.1	17.3	36.3	50.0	13.8

Feeling of Alienation from Society

Mistrust of Government Officials

Alienation is a general term which refers to the overall relationship between the individuals and society, including how much the individual feels part of society and how much order he sees in the society.

Mistrust of government officials was measured with the response to four statements dealing with the way people perceive the motives and behavior of those in high offices.* A typical statement in this scale is the following: "People who go into public office are usually out for all they can get." The respondents were asked about the degree of their agreement or disagreement with the statements. The scores can range from a high of 28, when there is strong agreement with all four statements, to a low score of 4, when there is strong disagreement with all four statements. Respondents who vary in their opinions on the statements fall between these two extreme scores.

Table 31 shows that more people who mistrust government officials feel that state taxes are high. Of those who have high scores in the mistrust scale, only 5.4 percent feel that taxes are low; while among those who have low scores, the percentage is more than four times higher, 23.2 percent.

*The statements used in the scale are as follows:
(1) "People who go into public office are usually out for all they can get."
(2) "Elected officials become tools of special interests, no matter what."
(3) "Local officials soon lose touch with the people who elected them."
(4) "If people knew what was really going on in high places, it would blow the lid off things."

TABLE 31

What Do You Think About State and Local Taxes?

Mistrust of Government Officials	High	About Right	Low	Total Percent	Total Cases
Low Mistrust (Score 4-18)	41.7	35.0	23.2	99.9	448
Medium (Score 19-23)	59.8	31.7	8.6	100.1	338
High Mistrust (Score 24-28)	69.4	25.2	5.4	100.0	445

Mistrust of government officials is also related to people's opinion as to whether taxes are spent wisely (see Table 32) and to whether one wants an increase in taxes (no supporting table). The higher the mistrust of government officials, the more the feeling that taxes are not spent wisely and the fewer who want an increase in taxes. Even in the case where tax money would be spent the way the respondents want, the difference still exists (see Table 33).

TABLE 32

How Do You Think State and Local Taxes Are Spent?

Mistrust of Government Officials	Wisely	About As Should	Not Wisely At All	Total Percent	Total Cases
Low Mistrust (4-18)	9.7	51.2	39.1	100.0	445
Medium (19-23)	4.3	40.9	54.8	100.0	325
High Mistrust (24-28)	3.9	29.6	66.4	99.9	432

TABLE 33

Category Checked If State and Local Taxes Were Spent the Way Respondents Wanted

	State and Local Taxes Should Be:				
Mistrust of Government Officials	Increased	Remain the Same	Decreased	Total Percent	Total Cases
Low Mistrust (4-18)	41.0	46.8	12.2	100.0	378
Medium (19-23)	36.0	46.7	17.3	100.0	300
High Mistrust (24-28)	24.9	39.7	35.4	100.0	426

In terms of preference as to how state taxes should be spent, the main difference exists in terms of education, where, as expected, those with lower scores in the mistrust scale have chosen colleges and universities and schools as their first choice more often than those with medium or high scores (see Table 34).

Similarly, local tax expenditures for schools received more support from those with low than high mistrust scores.

TABLE 34

Where Would You Like to See State Taxes Spent?

Mistrust of Government Officials	Colleges and Universities			Schools		
	First Choice	Second Choice	No Choice	First Choice	Second Choice	No Choice
Low Mistrust (4-18)	39.6	27.6	32.9	59.6	26.2	14.2
Medium (19-23)	27.5	25.1	47.4	56.1	28.7	15.2
High Mistrust (24-28)	21.8	19.6	58.7	44.4	26.2	29.3

Bewilderment and Confusion

The respondents' feelings of bewilderment and confusion were measured with five questions referring to the way the individual perceives society (in terms of expectations) and its leaders (in terms of performing their duties and of being trustworthy).

Table 35 shows that the more bewildered and confused one feels, the more he tends to see taxes as being high. The relationships which are shown are quite similar to those presented above where attitudes toward taxes were related to scores of trust in government officials.

Also those who scored high in the bewilderment and confusion scale have less desire to see taxes increased and tend to

TABLE 35

What Do You Think About State and Local Taxes?

Bewilderment and Confusion	High or Moderately High	About Right	Low or Moderately Low	Total Percent	Total Cases
32-42 High	70.8	25.6	3.5	99.9	425
23-31	54.0	32.2	13.9	100.1	339
6-22 Low	46.0	34.2	19.7	99.9	42 1

believe that taxes are spent unwisely. (No supporting table) As in all previous cases, the difference between those with high and low scores became smaller when the respondents were presented with a situation in which they were assured taxes would be spent in a way they approved. (No supporting table).

Concerning how state taxes should be spent, there are differences among the respondents which are associated with the degree of their bewilderment and confusion. (No supporting table). Higher scores in this variable are associated with less desire for spending for colleges and universities, primary and secondary schools, and recreation. Higher scores are associated with more favorable attitudes only in the case of public works.

Primary Groups and Religion As Buffers To The Outside World

In the previous two subheadings, we have shown examples which indicated that the two aspects of alienation which have been examined are related to attitudes towards state and local taxes. A feeling of alienation from society is a state which is most probably associated with anxiety and, in turn, is associated with a desire to alleviate anxiety. One who feels alienated from the American Society would not tend to be favorable toward paying higher taxes for the betterment of a society of which he does not feel a part. It could then be hypothesized that people who feel alienated would tend to attempt to alleviate their anxieties by becoming more involved in primary groups and religion.

Table 36 shows that the higher the score in the scale which measures the use of primary groups and religion as buffers to the outside world, the less favorable the attitudes toward taxes.

When this table is compared to the corresponding tables where mistrust of government officials and bewilderment and confusion are the independent variables, one sees that very similar relationships exist for all three aspects of alienation.

TABLE 36

What Do You Think About State and Local Taxes?

Primary Group and Religion	High	About Right	Low	Total Percent	Total Cases
63-53 High	68.7	27.4	3.9	100.0	361
52-41	55.9	33.4	10.6	99.9	404
40-9 Low	46.4	31.4	22.1	99.9	407

Values of Progress and Achievement

In the previous pages attitudes toward taxes were related to various social and socio-psychological dimensions. In this section attitudes toward taxes are related to several psychological orientations, including the value of progress and achievement.

Value of Progress

Attitudes toward progress are defined here in terms of the individual's evaluation of new and future forms of society when compared to those of the past and are measured by agreement or disagreement with four different statements. Two of the statements are as follows:

> "Getting ahead is one of the most important things in life."
>
> "A person should spend a considerable amount of his time thinking about improving his chances."

Table 37 shows that the more favorable the attitudes toward progress the lower the proportion of respondents who feel that taxes are high or moderately high. Of those who have high progress scores (i.e. scores of 24 to 28) 49.9 percent feel that taxes are high and 15.8 feel that taxes are low. On the other hand, among those who have low scores, 68.9 percent feel that taxes are high and only 10.0 percent feel that taxes are low.

TABLE 37

What Do You Think About State and Local Taxes?

Progress	High or Moderately High	About Right	Low or Moderately Low	Total Percent	Total Cases
28-24 High	49.9	34.4	15.8	100.1	387
23-17	53.7	35.4	10.9	100.0	475
16-4 Low	68.9	21.1	10.0	100.0	331

The same relationship which exists between attitudes toward progress and magnitude of taxes exists between attitudes toward progress and one's opinion about the way taxes are spent. The more favorable the attitudes toward progress, the less people feel that state or local taxes are spent unwisely.

Table 38 (left half) shows that attitudes toward progress are positively related to attitudes toward an increase of state

taxes and negatively related to attitudes toward a decrease in state taxes. The latter relationship is more pronounced because almost twice as many (60.9 percent) of those with low scores in the attitudes toward progress scale as those in the higher group (32.6 percent) would like to see a tax decrease.

TABLE 38

Opinion About Increase or Decrease When Taxes Were Spent the Way the Respondent Wanted Them Spent and Otherwise.

	Spent the Way Respondents Wanted					
	State Taxes Should Be:			State Taxes Should Be:		
Progress	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased	Increased or Slightly Increased	Remain the Same	Decreased or Slightly Decreased
24-28 High	16.3	51.1	32.6	33.3	49.4	17.2
17-23	13.0	52.5	34.5	35.2	46.9	17.8
4-16 Low	10.6	28.6	60.9	32.2	31.5	36.2

As has been the case with other variables which are related to attitudes toward taxes, when it comes to spending tax money the way the respondents want, those with low scores favor an increase as much as those with high score (see Table 38, right half). However, when it comes to decreases in taxes the relationship is retained; 17.2 percent for the high progress group and 36.2 percent for the low progress group. In other words, the higher the score in the progress scale the lower the proportion of respondents who would like to see a decrease in taxes.

Those who place a higher value on progress are more favorable toward tax expenditures for colleges and universities and schools, while there are no important differences between the high and low progress groups in terms of expenditures spent for roads (see Table 39). However, those who have high scores in progress tend to check roads more often as their first choice and less often as no choice.

Achievement Motivation

American culture is marked by a central stress upon personal achievement, especially secular occupational achievement. The "Success Story" and the respect accorded to the self-made man are distinctly American. It is, therefore, interesting to see how people who are achievement orientated feel toward

TABLE 39

Where Would You Like To See Taxes Spent?

Progress	Colleges and Universities			Roads			Schools			Total Percent	Total Cases
	First Choice	Second Choice	No Choice	First Choice	Second Choice	No Choice	First Choice	Second Choice	No Choice		
24-28 High . .	38.1	29.4	32.5	45.9	45.4	8.8	60.8	25.3	13.9	100.0	194
17-23	31.3	24.6	44.2	41.7	42.9	15.4	55.0	27.9	17.1	100.0	240
4-16	19.6	16.7	63.7	42.3	36.3	21.4	41.1	28.0	31.0	100.0	168

taxes, which refer not to individual achievement but to group achievement.

Achievement was measured with agreement or disagreement with seven individual statements referring to situations in which socio-economic achievement was presented as a highly desired way of life. Two typical statements were:

"Getting ahead is one of the most important things in life."

"When a man is no longer anxious to do better, he is considered done for."

In the case of the magnitude of state and local taxes, no significant differences were found between those who had high and low scores on the achievement scale. (No supporting table). There was no relationship between achievement orientation scores and opinion as to whether state or local taxes should be increased or decreased. (No supporting table). And no relationship appeared when respondents were assured of a situation where taxes would be spent the way they wanted. (No supporting table).

Although achievement orientation does not seem to be related to attitudes toward magnitude or tax increases and decreases. it is related to attitudes referring to the ways taxes are spent. High achievement orientated individuals prefer to see more state tax money spent for colleges and universities, schools, and roads. (No supporting table). Concerning schools and roads, similar relationships are found in terms of spending of local taxes.

IV. ANALYSIS AND CONCLUSIONS

Although the relationships between attitudes toward taxes and their uses and various other attitudes and variables presented in this report are all of significance for planning and policy purposes, it appears that the most general and overriding relationship are between income levels of the respondents and their attitudes toward taxes and the use of tax revenues. The data indicate, with some slight exception in the lower income categories, that there is a positive relationship between people's income levels and their attitudes toward taxes and government in general—as income increases support for taxes and government increases. A number of reasons for this are apparent.

First, it should be made explicit that the present study measured attitudes toward the tax system of West Virginia as it existed at the time of the study. This tax system is regressive in that people in low income groups pay larger proportions of their incomes in taxes than people in high income groups. In other words, the tax system favors people in the high income groups and discriminates against those in the low income groups in terms of comparative tax burdens. This, in itself, would be a powerful reason for the relatively poor to tend to be opposed to taxes and the governmental programs.

Apart from equity considerations, however, those in the low income groups are simply less able to pay taxes. The unfortunate fact is that, compared to the national average, West Virginia has disproportionately larger numbers of people in low income categories. Moreover, people in lower income categories rapidly are being sold on the average American way-of-life. To the extent this is so, they probably feel stronger needs to make expenditures in the private sector of the economy than in the public sector. This could be true because expenditures in the private sector may produce a more tangible result in terms of protecting social status and position compared to expenditures in the public sector. A restatement of this proposition is that people feel more pressure to perform satisfactorily in terms of individual expenditures' (and **private** sector) decisions than in terms of collective expenditures' (and **public** sector) decisions.

Finally, it should be suggested that the uses of tax receipts probably benefit more people in the upper than the lower income groups, with the exception of those in the lowest income categories who receive welfare benefits. For example, it is rather unrealistic to expect people in the lowest income categories to support taxes and expenditures for schools and colleges and universities since they, and their children, are apt to obtain the least benefits from them. It might be argued that people from the lowest income groups **should** want the educational programs, but the facts suggest that they will not get much from them. Their children tend to "drop out" rather early in the game.

All the data which are presented in this report indicate that an awareness that taxes would be spent the way the respondents feel is right is a factor which affects opinions about increase or decrease of taxes. This is also true for most of the individual factors which are treated here, such as age, income,

and feeling confusion about the function of the new society, all of which are factors related to attitudes toward an increase or decrease in taxes. However, what this study does not show are the following: (1) what proportion of the favorable or unfavorable attitudes toward taxes are cumulatively determined by the combination of all these factors and which are determined by an individual factor, holding the rest constant; and (2) what other factors not treated here influence an individual's opinions toward an increase or decrease in taxes. If one knew the answers to these two questions it would perhaps be possible to indicate (1) the factors which affect an individual's reaction to taxes and the extent of the influence of each factor; and (2) the methods which should be used to influence people's attitudes toward taxes. Finally, the relationship between the extent of influence of each factor and the level of taxation which will be imposed would be understood. For instance, if the taxes imposed on the higher income group are higher than this groups' expectations and the opposite is true for the lower income group, the relationship between income and attitudes towards taxes and the lower income group could become quite favorable toward them. But even this will depend on the extent of factors and on specific situations which will exist at the particular time. For instance, if the higher income group is faced with paying higher taxes, and, at the same time that the taxes are imposed, a desire for catching up with the other states is created, the increased tax load will not lead to a negative relationship between income and attitudes toward taxes. Upper socio-economic strata are more prone to develop a "catching up" desire than people from lower socio-economic strata. This discussion, then, suggests that opinions about an increase or decrease of taxes depends on the interplay of a multiplicity of social, psychological, and economic factors. The more favorable these factors, or the more effectively they can be manifested, the more favorable the individual's attitude toward an increase of taxes will be.

In general, however, the data presented in this report indicate that there is not, at present, widespread (simple majority) actual or potential support for increasing either state or local taxes although the nature of the data is such that it could conceal strong support for local taxes of particular types, the spending of which is well planned. Majority support of state taxes used for particular purposes specified in this study is not clearly visible.

Furthermore, it is doubtful that sufficiently large numbers of people in West Virginia could be "educated" to support the type of state and local tax programs which would be necessary to catapult the State's economy and social system to the level which would correspond to the national average. Again, though, it might be possible that local tax increases could be managed if handled judiciously.

In the long run, then, the hope for acceptable rates of economic and social progress in West Virginia, so far as they are dependent upon public expenditures made from state and local tax receipts, lies with the reduction of people in the low income categories and/or wholesale change in the tax systems. In theoretical terms, one could assume that one or both of these will occur along the urbanization of the State, increases in educational levels, reduced alienation, greater acceptance of the progress and achievement values, less mistrust of government, and greater agreement with the uses which should be made of tax revenues. In practical terms, all of these changes probably must be accomplished simultaneously. They seem to be interdependent.

In the short run, the possibility of greatly increased quantities of funds from existing state and local sources for public expenditures is slight. Therefore, it appears that the greatest opportunity lies in the area of more effective use of tax revenue presently generated by the existing tax system. If this is not possible the future is bleak.